



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information:

WAC 458-20-267 (Rule 267) *Annual reports for certain tax adjustments.* In order to take certain tax exemptions, credits, and rates ("tax adjustments"), taxpayers must file an annual report with the Department of Revenue detailing employment, wages, and employer-provided health and retirement benefits per job at the manufacturing site.

Rule 267 explains how to file reports and what information must be included in the reports by persons claiming tax adjustments for the following:

- Aerospace manufacturing;
- Electrolytic processing;
- Solar electric manufacturing; and
- The aluminum smelter industry

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

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AND RECEIVED BY: April 19, 2010

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

The Department proposes to amend the rule to recognize provisions of SSB 6828 (chapter 81, Laws of 2008). These provisions include requiring that an annual report be filed FAR 145 Part certified repair stations claiming the tax adjustment provided in RCW 82.04.250(3). FAR 145 Part certified repair stations were previously required to file an annual survey (WAC 458-20-268). This legislation also authorized persons manufacturing commercial airplanes or components of such airplanes to report required information on a per manufacturing job site basis.

Copies of draft rules are available for viewing and printing on our website at:
<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

Reasons supporting proposal: To recognize provisions of SSB 6828 (chapter 81, Laws 2008).

Statutory authority for adoption:
RCW 82.32.300 and 82.01.060(2)

Statute being implemented:
RCW 82.32.545; 82.32.590, and 82.32.600.

Is rule necessary because of a:

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, CITATION:

Date

February 17, 2010

Name Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: February 17, 2010
TIME: 9:54 AM

WSR 10-05-110

Name of proponent: Department of Revenue

☐ Private
☐ Public
☒ Governmental

Name of agency personnel responsible for:			
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Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:
None.